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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Youhei TOYOSHIMA
Title: ACOUSTIC DUMPER FOR EXHAUST SYSTEM
Appl. No.: 10/700,558
Filing Date: 11/5/2003
Examiner: Jeremy Austin LUKS
Art Unit: 2837
Confirmation Number: 1042

AMENDMENT AND REPLY UNDER 37 CFR 1.116

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Final Office Action dated July 12, 2006, concerning the above-referenced patent application.

Requested Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 5 of this document.

Please amend the application as follows: